

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Theodore & Michelle Buzby  
DOCKET NO.: 03-24205.001-R-1  
PARCEL NO.: 14-29-314-026

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Theodore & Michelle Buzby, the appellants, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 3,057 square foot parcel improved with a four-year old, three-story, masonry, single-family dwelling. The improvement contains 4,352 square feet of living area as well as four baths, a full basement, air conditioning, three fireplaces, and a four-car attached garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellants' pleadings included data, descriptions, and photographs of three suggested comparables located within a four-block radius of the subject. These properties are improved with a two-story or three-story, masonry or frame and masonry, single-family dwelling. They range: in bathrooms from four to seven; in age from four to seven years; and in size from 4,300 to 4,684 square feet of living area. Amenities include a full basement, air conditioning, and a multi-car garage, while two properties also contain two or three fireplaces, therein. The improvement assessments range from \$16.15 to \$17.87 per square foot. At hearing, the appellant's attorney stated that property #2 reflects a partial assessment, while the remaining properties are full assessments. On the basis of this comparison, the appellants' attorney requested an improvement assessment reduction.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,044
IMPR.:	\$	143,902
TOTAL:	\$	152,946

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$143,902 or \$33.07 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and three suggested comparables. At hearing, the board of review's representative withdrew property #3 without objection from the appellant. The remaining two properties contain a two-story, masonry, single-family dwelling. They range: in bathrooms from two and one-half to three and one-half; in age from 4 to 21 years; and in size from 4,046 to 4,200 square feet of living area. Each property contains a full basement, air conditioning, one or two fireplaces, and a multi-car garage. The improvement assessments range from \$34.21 to \$44.07 per square foot. The analysis reflected that the subject was accorded an average condition, while the two properties were accorded an above average condition by the assessor's office without explanation. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board of review's representative testified that the properties were located within a four-block radius of the subject. Moreover, he stated that he had no personal knowledge of the distinguishing characteristics of an average condition or an above average condition assigned by the assessor's office. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellants have not met this burden and that a reduction in the subject's improvement assessment is not warranted.

In totality, the parties submitted five equity comparables. The PTAB finds that the appellants' comparables #1 and #3 as well as the board of review's comparable #1 are most similar to the subject property. These three comparables contain a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from 4 to 7 years; in size from 4,046 to 4,467 square feet of living area; and in improvement assessments from \$16.15 to \$44.07 per square foot. In comparison, the subject's improvement assessment stands at \$33.07 per square foot of living area, which

is within the range established by the comparables. The PTAB found the remaining properties were accorded less weight due to a disparity in improvement age or lack of full assessment data.

On the basis of the evidence submitted, the PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.